Government of Saskatchewan

Financial Statement 2001-2002

Parkland Regional College

103-00686/

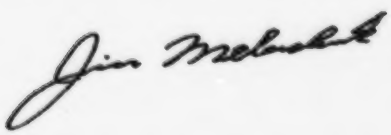
Letter of Transmittal

The Honourable Dr. Lynda M. Haverstock
Lieutenant Governor
Province of Saskatchewan

Your Honour:

I have the honour to submit for your consideration the Financial Statements of the Parkland Regional College for the year ending June 30, 2002.

Respectfully submitted,



Jim Melenchuk
Minister of Learning

GOVERNMENT OF THE PROVINCE OF SASKATCHEWAN

SASKATCHEWAN DEPARTMENT OF LEARNING

PARKLAND REGIONAL COLLEGE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2002.

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PARKLAND
Regional College

Statement of Management Responsibility

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and are in compliance with the provisions of legislation and related authorities. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Financial statements are not precise because they include certain amounts based on estimates and judgements.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the management has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Directors of the College is responsible for the review and approval of the financial statements, and ensures management fulfils its financial reporting responsibilities. The Board meets with management and, as required, with the external auditors to discuss the results of audit examinations and financial reporting matters. The external auditors have full access to the Board with and without the presence of management.

The financial statements have been audited by Skilnick Robertson Besler Miller & Co., Chartered Accountants. The Auditors' Report outlines the scope of their examination and provides their opinion on the fairness of the presentation of the information in the financial statements.

Chief Executive Officer

Director of Finance

August 8, 2002

Skilnick Robertson Besler Miller & Co.
Chartered Accountants

PARKLAND REGIONAL COLLEGE

AUDITORS' REPORT

2002.

The Members of the Board
Parkland Regional College
MELVILLE, Saskatchewan

We have examined the statement of financial position of the Parkland Regional College as at June 30, 2002 and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended. The college is responsible for preparing these financial statements for Treasury Board's approval. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. These standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2002 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Skilnick Robertson Besler Miller & Co.

SKILNICK ROBERTSON BESLER MILLER & CO.
Chartered Accountants

Melville, Saskatchewan
August 8, 2002

Parkland Regional College
Statement of Financial Position
as at June 30, 2002

	2002 Operating	2002 Capital	2002 Total	2001 Total
Assets				
Current Assets				
Cash	$ 741,125	$ 2,129,631	$ 2,870,756	$ 2,061,888
Accounts receivable (Notes 3 & 14)	172,070	-	172,070	300,355
Advance - Yorkton Regional High School (Note 14)	-	-	-	31,163
Prepaid expenses	11,288	-	11,288	18,000
	924,483	2,129,631	3,054,114	2,411,406
Non-current Assets				
Capital Assets (Notes 2 & 4)	-	1,804,573	1,804,573	1,762,999
Long-term investments (Note 5)	540,476	-	540,476	511,430
	$ 1,464,959	$ 3,934,204	$ 5,399,163	$ 4,685,835
Liabilities				
Current Liabilities				
Accrued salaries and benefits	$ 92,519	-	$ 92,519	$ 79,053
Accounts payable & accrued liabilities (Note 6)	317,913	-	317,913	326,321
Unearned revenue (Notes 2 & 7)	37,405	-	37,405	118,401
	447,837	-	447,837	523,775
Net Assets				
Invested in capital assets	-	1,804,573	1,804,573	1,762,999
Externally restricted (Note 8, Schedule 4)	-	2,129,631	2,129,631	1,301,054
Internally restricted (Note 9, Schedule 4)	846,321	-	846,321	912,280
Unrestricted	170,801	-	170,801	185,727
	1,017,122	3,934,204	4,951,326	4,162,060
	$ 1,464,959	$ 3,934,204	$ 5,399,163	$ 4,685,835

See accompanying notes to financial statements

On behalf of the Board:

Director

Director/CFO

Parkland Regional College
Statement of Operations
for the year ended June 30, 2002

	2002 Budget (Note 10)	2002	2001	2002	2001	2002	2001
		Operating		Capital		Total	
Revenues (Schedule 1)							
Saskatchewan Department of Learning	$ 4,278,563	$ 3,830,579	$ 3,944,678	$ 995,000	$ 1,144,953	$ 4,825,579	$ 5,089,631
Federal Government	78,080	28,338	123,975	-	-	28,338	123,975
Other Revenue	1,366,669	1,273,158	1,322,591	37,770	500,000	1,310,928	1,822,591
Total revenues	5,723,312	5,132,075	5,391,244	1,032,770	1,644,953	6,164,845	7,036,197
Expenses (Schedule 2)							
Contractual and Professional Services	2,009,072	1,486,054	1,487,033	-	-	1,486,054	1,487,033
Rentals	251,466	220,035	275,452	-	-	220,035	275,452
Repairs and Maintenance	36,633	32,383	37,918	-	-	32,383	37,918
Amortization	-	-		190,567	187,222	190,567	187,222
Operating Expenses (Schedule 3)	540,214	596,967	613,473	-	-	596,967	613,473
Personal Services	2,885,927	2,849,573	2,978,039	-	-	2,849,573	2,978,039
Total expenses	5,723,312	5,185,012	5,391,915	190,567	187,222	5,375,579	5,579,137
Excess (deficiency) of revenue over expenses	$ -	$ (52,937)	$ (671)	$ 842,203	$ 1,457,731	$ 789,266	$ 1,457,060

See accompanying notes to financial statements

Parkland Regional College
Statement of Changes in Net Assets
for the year ended June 30, 2002

	2002				2002	2001
	Capital		Operating			
	Invested in capital assets	Restricted Externally	Restricted Internally	Unrestricted	Total	Total
Net assets, beginning of year	$ 1,762,999	$ 1,301,054	$ 912,280	$ 185,727	$ 4,162,060	$ 2,705,000
Excess (deficiency) of revenue over expenses	842,203	-	-	(52,937)	789,266	1,457,060
Interfund transfers	(800,629)	828,577	(65,959)	38,011	-	-
Net assets, end of year	$ 1,804,573	$ 2,129,631	$ 846,321	$ 170,801	$ 4,951,326	$ 4,162,060

See accompanying notes to financial statements

Parkland Regional College
Statement of Cash Flows
for the year ended June 30, 2002

	2002	2001
Cash flows from operating activities		
Excess of revenues over expenses	$ 789,266	$ 1,457,060
Amortization of capital assets	190,567	187,222
	979,833	1,644,282
Changes in non-cash working capital		
Decrease (Increase) in accounts receivable	128,285	(80,739)
Decrease (Increase) in prepaid expenses	6,712	(7,181)
Decrease in advance - Yorkton Regional High School	31,163	38,312
Increase in accrued salaries and benefits	13,466	12,649
(Decrease) Increase in accounts payable and accrued liabilites	(8,408)	152,699
Decrease in unearned revenue	(80,996)	(42,541)
Cash provided from operating activities	1,070,055	1,717,481
Cash flows from investing activities		
Purchase of investments	(29,046)	(511,430)
Purchase of capital assets	(232,141)	(477,371)
Cash used in investing activities	(261,187)	(988,801)
Net increase in cash	808,868	728,680
Cash, beginning of year	2,061,888	1,333,208
Cash, end of year	$ 2,870,756	$ 2,061,888

See accompanying notes to financial statements

Schedule 1

Parkland Regional College
Schedule of Operating Fund Revenues by Function
for the year ended June 30, 2002

	2002							2002	2002 Budget (Note 10)	2001
	General Administration Revenue	Programming				Support Services				
		Non-Credit	Adult Education	Vocational Technical	University Credit	Career Service	Student Service	Total	Total	Total
Saskatchewan Department of Learning										
Admin Recovery	$ 154,122	$ -	$ -	$ -	$ -	$ 17,500	$ -	$ 171,622	$ 133,600	$ 134,778
Base Grant	1,457,817	-	-	-	-	-	-	1,457,817	1,360,296	1,320,418
Program Payments	-	-	566,808	1,071,184	-	195,273	-	1,833,265	2,339,696	2,147,462
Regional Service Branch Payments	-	-	130,313	-	-	166,543	-	296,856	374,994	342,020
Other	41,739	-	7,680	21,600	-	-	-	71,019	69,977	-
	1,653,678	-	704,801	1,092,784	-	379,316	-	3,830,579	4,278,563	3,944,678
Federal Government										
Admin Recovery	11,250	-	-	-	-	-	-	11,250	-	3,750
Seat Purchases	-	-	-	-	-	-	-	-	-	32,320
Projects	-	-	-	-	-	17,088	-	17,088	63,080	87,905
Other	-	-	-	-	-	-	-	-	15,000	-
	11,250	-	-	-	-	17,088	-	28,338	78,080	123,975
Other Revenue										
Contracts	105,939	12,541	156,934	48,343	-	17,188	-	340,945	389,991	479,133
Interest	67,818	-	-	-	-	-	-	67,818	72,900	118,683
Rents	17,186	3,565	-	-	-	-	-	20,751	46,820	82,715
Resale Items	-	7,079	1,165	37,661	36,486	780	-	83,171	41,755	89,569
Tuitions	-	44,054	26,737	392,586	190,727	3,381	-	657,485	654,798	552,491
Other	48,683	-	2,712	25,400	2,235	23,958	-	102,988	160,405	-
	239,626	67,239	187,548	503,990	229,448	45,307	-	1,273,158	1,366,669	1,322,591
Total Revenue	1,904,554	67,239	892,349	1,596,774	229,448	441,711	-	5,132,075	5,723,312	5,391,244
Total Expenses	2,155,065	43,727	818,324	1,501,435	229,377	437,084	-	5,185,012	5,723,312	5,391,915
Excess (deficiency) of revenue over expenses	$ (250,511)	$ 23,512	$ 74,025	$ 95,339	$ 71	$ 4,627	$ -	$ (52,937)	$ -	$ (671)

See accompanying notes to financial statements

Parkland Regional College
Schedule of Operating Fund Expenses by Function
for the year ended June 30, 2002

	2002									2002	2002 Budget (Note 10)	2001
	General Administration			Programming				Support Services				
	Board	Administrative	Organizational	Non-credit	Adult Education	Vocational Technical	University Credit	Career Service	Student Service	Total	Total	Total
Contractual and Professional Services	$ -	$ 16,964	$ 6,674	$ 21,376	$ 28,680	$ 1,184,474	$ 175,091	$ 52,795	$ -	$ 1,486,054	$ 2,009,072	$ 1,487,033
Rentals	-	-	171,673	1,192	877	43,196	333	2,764	-	220,035	251,466	275,452
Repairs and Maintenance	-	-	32,383	-	-	-	-	-	-	32,383	36,633	37,918
Operating (Schedule 3)	28,463	33,658	287,867	12,824	46,983	91,914	53,953	41,305	-	596,967	540,214	613,473
Personal Services	21,332	327,218	1,228,833	8,335	741,784	181,851	-	340,220	-	2,849,573	2,885,927	2,978,039
	$ 49,795	$ 377,840	$ 1,727,430	$ 43,727	$ 818,324	$ 1,501,435	$ 229,377	$ 437,084	$ -	$ 5,185,012	$ 5,723,312	$ 5,391,915
Total by function			$ 2,155,065				$ 2,592,863		$ 437,084			

See accompanying notes to financial statements

Schedule 3

Parkland Regional College
Schedule of Operating Fund Expenses
for the year ended June 30, 2002

	2002 Total	2002 Budget Total (Note 10)	2001 Total
Advertising	$ 64,979	$ 57,000	$ 46,002
Association Fees & Dues	14,509	9,517	7,694
Bad Debts	15,283	2,400	5,733
Financial Services	1,165	300	590
Minor equipment purchases	17,042	11,000	15,380
Conference and training fees	22,277	40,118	24,943
Insurance	11,571	11,024	10,945
Materials and supplies	204,567	127,269	207,226
Payroll preparation	2,025	-	2,300
Postage, freight, and courier	8,595	12,424	9,980
Printing and duplicating	14,040	30,900	19,252
Subscriptions	1,409	2,360	1,207
Telephone and fax	61,598	67,312	89,719
Travel	89,215	107,290	111,013
Utilities	68,692	61,300	61,489
	$ 596,967	$ 540,214	$ 613,473

See accompanying notes to financial statements

Schedule 4

Parkland Regional College
Schedule of Restricted Net Assets Transactions
for the year ended June 30, 2002

	Beginning Balance	Appropriations to net assets	Appropriations from net assets	Ending Balance
Externally Restricted				
Fort Qu'Appelle facility	$ 15,350	$ -	$ 15,350	$ -
Yorkton facility	1,285,704	920,500	140,573	2,065,631
Technology Enhanced Learning capital purchases	-	75,000	11,000	64,000
	1,301,054	995,500	166,923	2,129,631
Internally Restricted				
Vocational technical programs carryforward	224,870	124,570	224,870	124,570
Fort Qu'Appelle facility	55,714	-	55,714	-
Yorkton facility	400,000	69,670	-	469,670
Technology purchases	171,616	65,000	18,048	218,568
Furniture and equipment	12,369	-	3,856	8,513
Information system development	22,711	-	22,711	-
Employee sick leave/contingency	25,000	-	-	25,000
	912,280	259,240	325,199	846,321
	$ 2,213,334	$ 1,254,740	$ 492,122	$ 2,975,952

See accompanying notes to financial statements

1. PURPOSE AND AUTHORITY

The Parkland Regional College offers educational services and programs under the authority of Section 14 of The Regional Colleges Act.

The Board of the Parkland Regional College is responsible for administering and managing the educational affairs of the College in accordance with the intent of The Regional Colleges Act and its regulations.

The College's objectives are to promote the social, economic and cultural development of the Parkland region of Saskatchewan by facilitating learning options and participating in community groups.

The College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant policies:

a) Fund Accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified into funds in accordance with specified activities or objectives:

(i) Operating Fund

The operating fund accounts for the College's program delivery service and administrative activities.

(ii) Capital Fund

The capital fund reflects the net book value of all capital assets of the College after taking into consideration any associated long term debt. The capital fund also includes contributions, interest and donations designated for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

b) Revenue Recognition

The College follows the restricted fund method of accounting for grants. Restricted contributions to general operations are recognized as revenue of the operating fund in the year in that the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund in the year they are received or receivable.

Unrestricted operating grants are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

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2. SIGNIFICANT ACCOUNTING POLICIES ... Continued

c) Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Capital assets are amortized on a straight-line basis over their estimated useful lives, and are reported as an expense in the capital fund as follows:

Leasehold improvements	5% to 20%
Buildings	5%
Office furnishing/equipment	10% to 20%
Computer hardware	33%

3. ACCOUNTS RECEIVABLE

Accounts receivable are composed of the following:

	2002	2001
Saskatchewan Department of Learning	$ 38,423	$ 105,037
Government of Saskatchewan - Other	6,497	24,636
Federal government	578	21,462
Yorkton Regional High School	40,339	Nil
Other	86,233	149,220
	$ 172,070	$ 300,355

4. CAPITAL ASSETS

	COST	ACCUMULATED AMORTIZATION	2002 NET BOOK VALUE	2001 NET BOOK VALUE
Land	$ 14,000	$ Nil	$ 14,000	$ 14,000
Leasehold improvements	416,448	200,321	216,127	239,361
Buildings	1,645,000	203,203	1,441,797	1,337,780
Office furnishings/ equipment	229,974	165,667	64,307	71,613
Computer hardware	632,974	564,632	68,342	100,245
	$2,938,396	$1,133,823	$1,804,573	$1,762,999

(Continued on next page)

5. INVESTMENTS

The College has invested $540,476 (2001 - $511,430) in Province of Saskatchewan strip bonds. These bonds mature in the year 2008 and bear an interest rate of 5.60%. The current market value of the bonds is $543,338. It is the intention of the Board to hold these bonds to maturity, therefore fluctuating market values have not been reflected in the financial statements.

6. ACCOUNTS PAYABLE

Accounts payable are composed of the following:

	2002	2001
Government of Saskatchewan - Other	$ 6,659	$ 1,787
Federal government	Nil	211
Other	311,254	324,323
	$ 317,913	$ 326,321

7. UNEARNED REVENUE

Unearned revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year as follows:

	2002	2001
Saskatchewan Department of Learning	$ 25,000	$ 14,167
Other	Nil	59,312
Student tuitions	12,405	44,922
	$ 37,405	$ 118,401

8. EXTERNAL RESTRICTION ON NET ASSETS

The Department of Learning has funded $2,129,631 designated capital contributions to be used for future capital expenditures. These externally restricted amounts are not available for other purposes without approval of the Department of Learning.

The designated contributions are as follows:

- $2,065,631 for design and construction of a joint-use facility located at Yorkton Regional High School, Yorkton, Saskatchewan. The project is currently in the design phase, with construction expected to commence in October of 2002.

- $64,000 for capital purchases under the Technology Enhanced Learning Pilot Project.

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9. INTERNAL RESTRICTION ON NET ASSETS

The Board of Directors of Parkland Regional College have placed internal restrictions on $846,321 of unrestricted net assets to be used for purposes as indicated in Schedule 4.

10. BUDGET AMOUNTS

The budget amounts on these financial statements were prepared by Regional College Management and approved by the Board on May 22, 2001. The Minister approved the budget on February 12, 2002.

11. RELATED PARTY TRANSACTIONS

These financial statements include transactions with related parties. The College is related to all Saskatchewan Crown Agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms.

	2002	2001
SaskTel	$ 60,977	$ 83,520
SaskPower and SaskEnergy	63,728	58,772
Sask Property Management	40,249	50,726

In addition, the College pays Provincial Sales Tax to the Saskatchewan Department of Finance on all taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

During the year the College continued a contract with Saskatchewan Communications Network (SCN) to deliver various training and educational programs. The College received $105,500 (2001 - $79,125) during the year to deliver these programs.

The College brokerages course programs from SIAST. The amount incurred during the year amounted to $292,737 (2001 - $244,841).

The College brokerages course programs from the University of Saskatchewan. The amount incurred during the year amounted to $149,706 (2001 - $128,484).

The College brokerages course programs from the University of Regina. The amount incurred during the year amounted to $25,384 (2001 - $44,835).

(Continued on next page)

12. FINANCIAL INSTRUMENTS

(a) The carrying amount of cash and temporary investments, accounts receivable, accounts payable and accrued liabilities and accrued holiday pay approximates fair value due to the short term maturity of these instruments. There are no significant terms or conditions related to these financial instruments that may affect the amount, timing, or certainty of future cash flows.

(b) The College is exposed to credit risk from the potential non-payment of accounts receivable. The majority of the College's receivables are from the provincial and federal government, therefore, credit risk is minimal.

13. EMPLOYEE FUTURE BENEFITS

Employees of the College participate in one of two pension plans. Teachers and other employees requiring a teaching certificate participate in a defined benefit plan, the Teachers' Superannuation Plan (TSP) which is administered by the Teachers' Superannuation Commission. No matching contribution is made by the College nor does it have a financial obligation to the TSP. All other employees participate through the Municipal Employees' Pension Plan (MEPP) which is a multi-employer defined benefit plan. The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The College's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to $75,387 (2001 - $64,859).

14. ADULT EDUCATION AGREEMENT - YORKTON REGIONAL HIGH SCHOOL

The College and Yorkton Regional High School are parties to an agreement covering the provision of adult education classes through the facilities of the school. Terms of the agreement provide that course program and administration is the responsibility of the school. Financial responsibility for the program offered is provided by the College supported by funding from Saskatchewan Department of Learning. Under the terms of the agreement deficits are the responsibility of the College. This agreement has expired on June 30, 2002. Excess funding by the College in the amount of $40,339 has been included in accounts receivable. The College is currently in negotiations with the Yorkton Regional High School for a lease for the use of classroom and office space.

15. LINE OF CREDIT AGREEMENT

The College has an established line of credit up to $200,000 with the Royal Bank of Canada, Melville, Saskatchewan. Security for advances under the agreement consists of an assignment of grant proceeds due from Saskatchewan Department of Learning.

(Continued on next page)

16. LEASE AGREEMENTS

The College is obligated under the following lease agreements.

a) Instructional Facilities

- Treaty # Four Governance Centre, Fort Qu'Appelle, Saskatchewan, under a five year lease which expires August 22, 2005. The agreement covers use of the facility and grounds with monthly rental of $3,763. The agreement contains an option to renew at the end of the initial lease term.

b) Offices

- Administration office and classrooms located in the Melville Comprehensive School, Melville, Saskatchewan, under a ten year lease which expires August 15, 2008. Terms of the lease provide for annual rental of $50,000 plus applicable taxes.

- Branch office and classrooms, Canora, Saskatchewan, located in the Canora Community Centre on a year to year informal lease agreement with the Town of Canora. Terms of the lease provide for annual rental of $11,550.

c) Equipment

- Xerox Canada covering 6 photocopiers at various locations until March 26, 2003. Terms of the lease call for annual rental payments of $20,212 plus taxes.

- IBM Canada covering annual maintenance on computer equipment at approximately $2,168 including taxes.

d) Vehicle

- GMAC for a 2001 Chevrolet Venture van. Terms of the lease call for 36 monthly payments of $654, expiring November 6, 2003.

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Parkland Regional College
Out-of-Scope Payments Greater than $2,500
For the Year Ended June 30, 2002
Unaudited

Abrahamson, Bartley	71,414
Bartko, Frances	3,135
Becker, Judith	4,116
Bender, Kenneth	3,625
Bialobzyski, Eugene	6,208
Eberts, Colleen	6,759
Gehl, Sonja	55,331
Gorkoff, Jill	2,640
Hudy, Leona	6,908
Kitzul, Deborah	2,880
Klemetski, Lana	6,552
Lucyk, Shirley	2,640
Luscombe, Charmaine	7,743
Myers, Fay	84,955
Nixon, Vernon	65,864
Seilder, Rhoda	37,052
Stomp, Sherryl	5,400
Terlesky, Phyllis	5,839
Waldbauer, Twyla	5,313
Weckel, Marnie	5,455
Wilson, Wendy	2,760

Parkland Regional College
Vendor Payments Greater Than $20,000
For the Year Ended June 30, 2002
Unaudited

Association of Saskatchewan Regional Colleges	134,877
Carlton Trail Regional College	32,000
Dell Computer Corporation	20,452
Harvest Meats Co. Ltd	120,000
ICR Denro Property	58,020
Inscope Salary	2,131,247
Melville Comprehensive	53,700
Municipal Employee's Pension Plan	150,438
Redhead Equipment Ltd.	36,314
Sask Tel CMR	60,977
Sask. Indian Institute of Technology	54,284
Saskatchewan Abilities Council	35,477
Saskatchewan Blue Cross	72,570
Saskatchewan Government Employees Union	55,416
Saskatchewan Power Corporation	63,728
Saskatchewan Property Management Corporation	40,249
Saskatchewan Teachers' Retirement Plan	22,940
Saskatchewan Tourism Authority	25,690
Shelley Keyes	37,675
SIAST	292,556
Stantec Architecture Ltd	97,756
Teachers Superannuation Fund	44,207
University of Saskatchewan Bookstore	31,962
Xerox Canada	44,167
Yorkton Regional High School	670,845